

Amendment No. _____


Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 563

House Bill No. 358*

by deleting all language after the enacting clause and substituting the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-2004, is amended by designating the existing language as subsection (a) and adding the following:

(b)

(1)

(A) The county trustee may proceed against a taxpayer who is delinquent in the payment of tangible personal property taxes by retaining an agent to collect such delinquent tangible personal property taxes, plus interest authorized by law, reasonable costs, and legal fees, provided that the collection activities are in compliance with this subsection (b).

(B) If a collection agent is retained, the county trustee shall utilize the bidding procedures applicable to the county to select and retain the agent and shall notify the county legislative body of such action. The agent's collection fee shall not exceed thirty percent (30%) of tangible personal property taxes due, and the fee must be added to the total amount of delinquent tangible personal property taxes owed, plus interest authorized by law, reasonable costs, and legal fees.

(C) A contract or other arrangement entered into to retain a collection agent under this subsection (b) shall not provide that the compensation paid to the agent is conditioned on increasing tangible



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personal property tax collections in the county involved. A contract found to contain such language is void and unenforceable.

(D) An agent shall not communicate with the delinquent taxpayer or proceed upon the delinquent taxpayer's property unless authorization to take such action is provided in the contract. The agent shall not institute or undertake a collection or related activity in violation of the Tennessee Collection Service Act, compiled in title 62, chapter 20.

(E) An agent retained pursuant to this subsection (b) must be licensed and in good standing with the Tennessee collection service board.

(F) All foreclosures, seizures, litigation, or other judicial or non-judicial proceedings to enforce a tax lien or any similar rights to collect delinquent tangible personal property taxes, plus interest authorized by law, reasonable costs, and legal fees, must be in the name of the county trustee as the plaintiff or claimant.

(G) An agent who also performs audit procedures shall not be retained to collect delinquent tangible personal property taxes under this section.

(2) This subsection (b) is repealed on July 1, 2024.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

Amendment No. _____



Signature of Sponsor

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Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 576*

House Bill No. 856

by adding the following new Sections immediately prior to the effective date section and renumbering the subsequent sections accordingly:

SECTION __. Tennessee Code Annotated, Section 67-4-1401(2), is amended by adding the language ", primitive or recreational vehicle campsite or campground," immediately after the language "short-term rental unit".

SECTION __. Tennessee Code Annotated, Section 7-4-101(4), is amended by adding the language ", primitive or recreational vehicle campsite or campground," immediately after the language "short-term rental unit".

SECTION __. Tennessee Code Annotated, Section 67-4-1501, is amended by adding the following as a new, appropriately designated subdivision:

() "Hotel" means any structure or space, or any portion thereof, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel, short-term rental unit, primitive or recreational vehicle campsite or campground, or any place in which rooms, lodgings, or accommodations are furnished to transients for consideration;



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